

COUNTY OF ROANOKE, VIRGINIA
Schedule of Findings and Questioned Costs
Year ended June 30, 2005

(1) Summary of Auditors' Results

- (a) The type of report issued on the basic financial statements: unqualified opinion.
- (b) Reportable conditions in internal control were disclosed by the audit of the basic financial statements: none noted. Material weaknesses: none.
- (c) Noncompliance which is material to the basic financial statements: none.
- (d) Reportable conditions in internal control over major programs: yes, Finding 05-1. Material weaknesses: no.
- (e) The type of report issued on compliance for major programs: unqualified opinion.
- (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: yes.
- (g) Major programs: Homeland Security Grant (CFDA #16.007), Food Stamp Cluster (CFDA #10.561), Child Nutrition Cluster (CFDA #10.555), Foster Care – Title IV-E (CFDA #93.658), Title II – Part A (CFDA #84.367), HAVA Title III (CFDA #90.XXX); Social Services Block Grant (CFDA #93.667), Temporary Assistance for Needy Families (CFDA #93.558), Medicaid Cluster (CFDA #93.778), Child Care Cluster (CFDA #93.575 and #93.596).
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$346,913.
- (i) Auditee qualified as a low risk auditee under Section 530 of OMB Circular A-133: yes.

(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

None.

(3) Findings and Questioned Costs Relating to Federal Awards:

Finding 05-1 Procurement, Suspension and Debarment (CFDA #16.007)

Program – Homeland Security Grant

Condition – Three contracts for goods and services did not contain the required certifications related to suspension and debarment.

Criteria – Program administration requirements necessitate that contracts meeting established federal expenditure thresholds contain certifications related to suspension and debarment from vendors providing goods or services.

Effect – Noncompliance with the program requirements may result in reduced federal funding as a result of awarding contracts to suspended or debarred vendors.

Questioned costs – None. The vendors were subsequently determined not to be suspended or debarred from providing goods or services.

COUNTY OF ROANOKE, VIRGINIA
Schedule of Findings and Questioned Costs
Year ended June 30, 2005

Recommendation – Procurement policies should include a requirement that contracts meeting established federal expenditure thresholds contain the required certifications related to suspension and debarment.

Management Response – A documented procedure has been developed for obtaining the required certification related to suspension and debarment. The County will continue to provide training and instruct responsible procurement staff and grant administrators to ensure all federal requirements are followed on a yearly basis.